

# *Carlsbad Business Academy*

# *Carlsbad Business Academy*

## *Business Licenses*

Colette Wengenroth

November 13, 2012

# *What is Business License Tax?*

- A tax for the privilege of doing business in the city
- Assessed on all businesses
- Raises revenue for general operations
  - Fire and police services
  - Street and sidewalk maintenance

# *Do You Need a Business License?*

- Every business, (i.e. individual, firm, partnership, corporation, etc.)
  - Engaged in business in the city
  - Including home based
  - Not located, but working in the city
- Nonprofit

# *General License Statistics*

- Business license tax collections - \$3,605,000
- Number of licenses - 8,707
- Median tax - \$60
- Average tax - \$414

# *General Business License Information*

- Due prior to start of business
- Several departments review application
  - Planning, building and fire
- Takes two to three weeks to process
- Renew annually

# *What Information Will You Need?*

- Federal employer identification number
- State tax identification Number
- Seller's permit, if selling tangible products
- Contractor's license
- Health permit

# *How is the tax calculated?*

- Gross receipt license
  - Generally product based businesses
- Flat fee license
  - Most services
- Minimum license fee \$30



# *Tax Calculation Example*

- ABC Company has gross receipts of \$100,000
- \$.35 per \$1,000 category
- Calculation
  - $\$100,000 / 1,000 \times \$.35 = \$35$
  - Base fee \$25
  - Total license tax \$60

# *General License Statistics*

- \$100 or less 6,611
- \$101 - \$500 1,336
- \$501 - \$1,000 315
- \$1,001 - \$100,000 443
- Greater than \$100,000 2

# *Other Cities*

- Gross receipts
- Flat fee
- Number of employees
- Hybrid

# *Other Cities – Gross Receipts*

- Gross receipts per \$1,000
  - Carlsbad - \$.20 to \$.40
  - Del Mar - \$.30 to \$1.20
  - Oceanside - \$.50
  - Vista - \$.20 - \$1.00

# *Other Business License Programs*

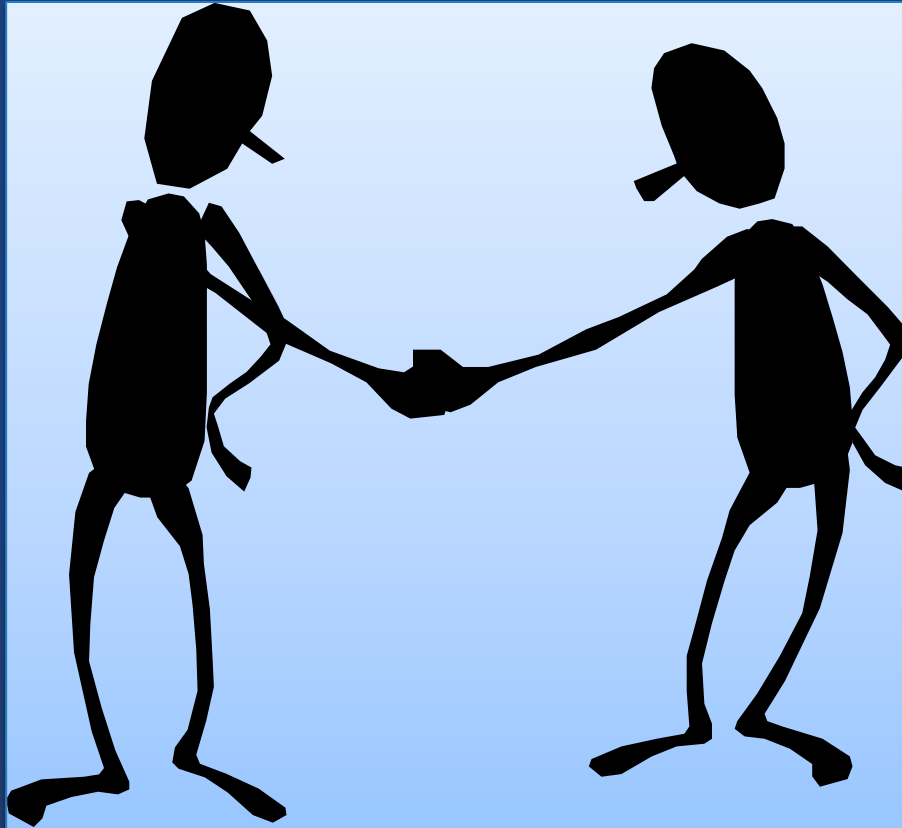
- Verification program
  - Audited financial statements
  - IRS documents
  - Auditor letter
- Unlicensed business program

# *How Do I Apply For a License?*

- By mail, in person or online
  - [www.carlsbadca.gov](http://www.carlsbadca.gov)



# *Questions*



# *Carlsbad Business Academy*

## *Business Services*

Planning & Permitting

Chris DeCerbo

Land Development Engineering

Glen Van Peski

Building Inspection

Will Foss

Fire Safety Inspection

Bill Anderson

Development Services

Mike Peterson



# *Carlsbad Business Academy*

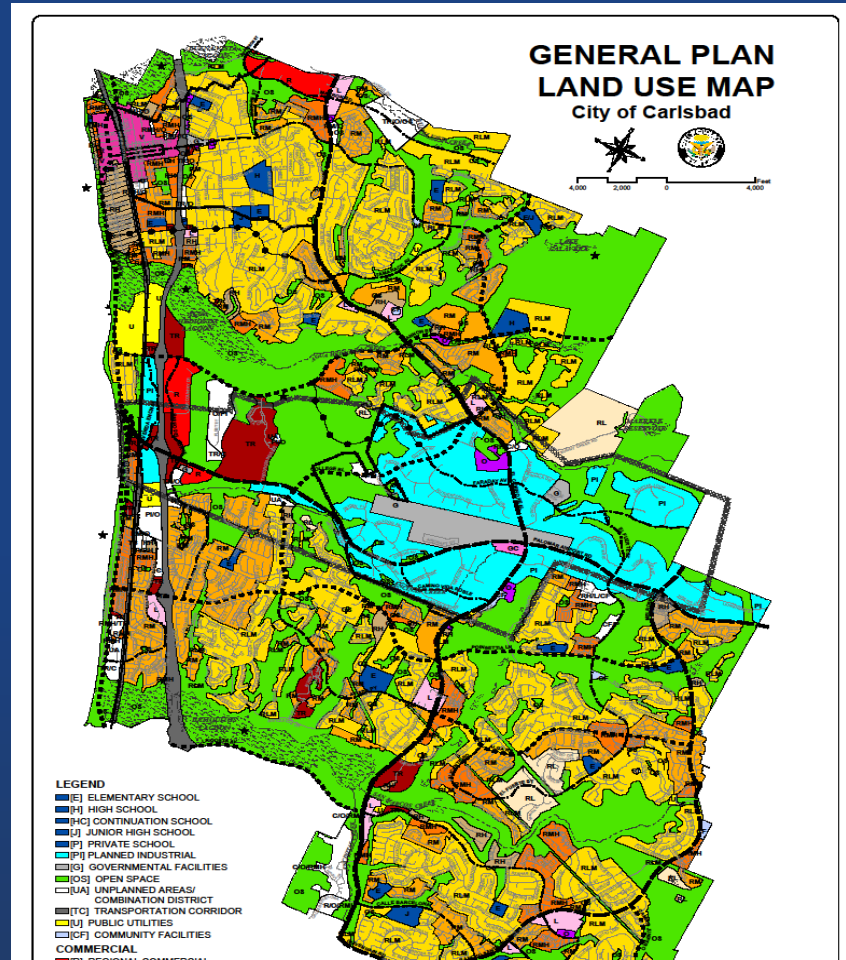
Chris DeCerbo

November 13, 2012

# *City Planning*

- What does the Planning Division do?
- **Advance Planning**: Plan and zone the City consistent with the City's land use vision.
- What land uses (i.e.; residential, commercial, industrial, open space) should go where?

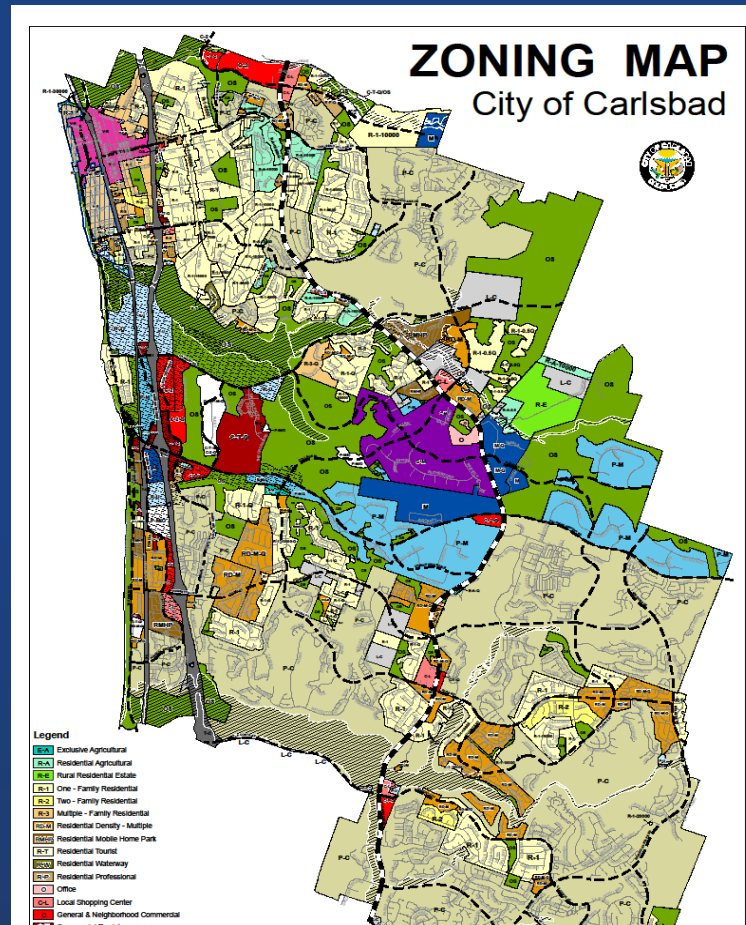
# General Plan and Map



# *City Planning*

- Current Planning:
- Planning – Where (in what zone) can I locate my specific business or use?
- What are the development standards for the proposed use?

# Zoning Ordinance and Map



# Permitting

- What discretionary permits do I need?
- How long will the discretionary permits take to be issued?
- Single permit (PIP or CUP): 3-6 months
- Multiple permits: 6-12 months

# *Planning and Permitting*

- For land use, zoning or permitting information call: (760) 602-4610 or (760) 602-4600